



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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August 17, 2012

TO INTERESTED PARTIES

2012-2013 BUSINESS TAXES COMMITTEE CALENDARS

The 2013 calendar and updated 2012 calendar of the Business Taxes Committee (BTC) are enclosed. The calendars reflect a revised schedule for the topic regarding proposed amendments to Regulation 1507, *Technology Transfer Agreements*, to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media.

The revised schedule moves the BTC meeting for this item from November 13, 2012 to the January 2013 Board meeting dates. It also moves the interested parties meeting with staff from September 6, 2012, to October 11, 2012.

Following the interested parties meeting that was held on July 17, 2012, staff received several written comments which express overall disagreement with staff's analysis. Staff also received a late submission which outlines a proposal to amend Regulation 1507 to allow for the use of an optional percentage to determine the measure of tax on transfers of software on tangible storage media, as well as other considerations. The revised BTC calendar allows staff time to analyze the proposal and provides an opportunity for all interested parties to review the proposal and submit additional comments.

The calendar dates and topics are subject to change. You may refer to the BTC page on the Board's Internet website at <http://www.boe.ca.gov/meetings/btcommittee.htm> for any future changes. If you have questions about the schedule, please contact Leila Hellmuth at (916) 322-5271 or Leila.Hellmuth@boe.ca.gov.

Sincerely,

Susanne Buehler, Chief
Tax Policy Division
Sales and Use Tax Department

SB:lh

Enclosure

BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of August 17, 2012

COMMITTEE MEETING DATE/TIME	ISSUE	Reference/ Regulations	Staff Provides Analysis to Interested Parties	Meeting with Interested Parties (1)	Interested Parties Provide Response	Staff Provides Second Analysis to Interested Parties	Second Meeting with Interested Parties (1)	Interested Parties Provide Response	Materials Provided to Board
January 2013	Proposed amendments to Regulation 1507 to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media	Regulation 1507	6/29/2012	7/17/2012 10 a.m.	Extended to 09/14/2012 (2)	10/5/2012	10/11/2012 10 a.m.	11/2/2012	10 days before Committee meeting

- Notes:**
- (1) Meetings with interested parties will be held at 10 a.m. in:
Sacramento: Room 122 at 450 N Street, Sacramento, CA
 - (2) Staff will update the Board on the issue at the August 21-23, 2012 Board Meeting